

**Exhibit 8.--Combined U.S. Individual and Corporate Statutory Tax Rate:
Corporate Income Distributed as a Dividend to Individual Shareholder in Top Bracket**

2003 Law	
Corporate income	\$100.00
Less corporate income tax at 35% (federal)	\$35.00
Net income	\$65.00
Dividend assuming 100% distribution	\$65.00
Less individual income tax at 15.0% (federal)	\$9.75
Net income after federal and individual income tax	\$55.25
<i>Combined corporate and individual income tax rate</i>	<i>44.75%</i>
2011 Law	
Corporate income	\$100.00
Less corporate income tax at 35% (federal)	\$35.00
Net income	\$65.00
Dividend assuming 100% distribution	\$65.00
Less individual income tax at 39.6% (federal)	\$25.74
Net income after federal and individual income tax	\$39.26
<i>Combined corporate and individual income tax rate</i>	<i>60.74%</i>

Source: PricewaterhouseCoopers calculations.